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Month:	Sep-13			Prepared By:	Lyn Powell	Date:	10/8/13
Fiscal Year:	2013			Supporting Spreadsheet Approved & Published in FRS:	Ted Young Jr	Date:	10/8/13
JV Number:	961.5			Approved By:	Ted Young Jr	Date:	10/8/13
				Entered By:	MDavis	Date:	10/8/13
				Reviewed By:	CS	Date:	10/8/13
Internal Mgmt. Financial Reclass?							
Check if yes <input type="checkbox"/>							
Description:		To adjust the liability for Deferred Revenue - Prepaid Postage (PIHOP) for Forever Stamps. This adjustment is to recognized revenue based on the current month's usage report.					

Finance No. (10)	Account No. (5)	Sub Acct No. (3)	LDC (2)	Work Hours	Debit	Credit	Prior Period Adj Month
10-4390	41199	000			① 70,303,649.48		
00-0000	25111	100				① 70,303,649.48	
				TOTAL	70,303,649.48	70,303,649.48	0.00

JOURNAL ENTRY VEHICLE FORM									
Month:	Sep-13		Supporting Spreadsheet Approved & Published in FRS:	Prepared By:	Jim Powell	Date:	10/23/13		
Fiscal Year:	2013			Approved By:	Ted Younger	Date:	10/23/13		
JV Number:	962.7			Entered By:	Ted Younger	Date:	10/23/13		
Internal Mgmt. Financial Reclass? <input type="checkbox"/>				Reviewed By:	KD.	Date:	10-24-13		
					CS	Date:	10/24/13		

Description:	<p><i>To adjust the liability for Deferred Revenue Prepaid Postage as it relates to the Forever Stamp and APC Print on Demand Labels due to the receipt of updated quarterly data. The Forever Stamp and APC Print on Demand PIHOP adjustments are based on updated data from the quarterly sampling data related to Q4-2013.</i></p>
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PS Form 824 (Revised 5-9-09) **SHR-99** \HQS\F11\shr_HQ_HQ_CFO\Controllen\Financial Reporting\NAD\Internal Reporting (Prelims)\PRELIMS\2013\FY 13 JV Support\PIHOP\FY-13 JV PIHOP POST CLOSE.xls

Posted even though < \$10M because
of blood on Dr. Scott Davis.

To adjust the deferred revenue liability related to Forever Stamps and APC POD Labels and related revenue based on the change in estimate and the accrual related to empty strata